

TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A communication from the German minister relative to the payment of interest on tonnage-dues by certain steamship companies.

FEBRUARY 8, 1879.—Referred to the Committee on Foreign Affairs and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., February 8, 1879.

SIR: I have the honor to transmit herewith a copy of a letter from the Secretary of State, under date of the 31st ultimo, inclosing a note from the German minister of the 25th ultimo, presenting an application from the agents, respectively, of the North German Lloyds of Bremen and the Hamburg-American Packet Company of Hamburg, for the payment of interest on the amount of tonnage-dues collected by this government from those companies subsequently to the 1st of June, 1862, in contravention of treaty stipulations.

Under the provisions of the act of Congress approved June 19, 1878, payment of the principal was made to the claimants, but the act did not authorize the payment of interest thereon.

This question was submitted to the Attorney-General, who advised that as interest upon the refunding of duties improperly collected is not payable by authority of section 3012 of the Revised Statutes, the Secretary is not authorized to refund interest on amounts of tonnage-tax exacted by the United States in contravention of treaty stipulations; and whether or not interest should be allowed as a matter of international justice and propriety upon these claims is not a question upon which it is necessary for him to express any opinion, as, if such a claim exists, it must be made to Congress.

The Secretary of the Treasury having discharged all the legal obligations of the government, as defined by statute, by the payment to the claimants of the principal due, the application for interest thereon is submitted to Congress for such action as in its judgment may be required by international law.

Very respectfully,

JOHN SHERMAN,
Secretary of the Treasury.

Hon. SAMUEL J. RANDALL,
Speaker of the House of Representatives.

DEPARTMENT OF STATE,
Washington, January 31, 1879.

SIR: I have the honor to inform you that the German minister at this capital has transmitted to this department, under date of the 25th instant, a note presenting an application from the agents respectively, of the North German Lloyds of Bremen and the Hamburg-American Packet Company of Hamburg, for the payment of interest on the amount of tonnage-dues collected by this government from those companies subsequent to the 1st of June, 1862.

I now inclose for your consideration a copy of that note and of the letter from the agents of the above-named companies, together with the tabular statement of interest which accompanied the same. The protests referred to therein are already in the possession of the Treasury Department.

Under the provisions of the act of Congress approved June 19, 1878, payment of the principal was made to the claimants, and by the terms of that act it appears that the proper accounting officers of the Treasury did not feel warranted in either allowing or directing the payment of interest thereon.

As this question is presented by Mr. von Schlözer to this department, as being the proper channel of communication with the Government of the United States in relation to all matters concerning foreign governments or their citizens or subjects, I cannot conceive, beyond this necessary formality, that it is a matter for the consideration of the Secretary of State on its merits.

I therefore transmit the papers to you for such action as in your judgment the subject may demand.

I have the honor to be, sir, your obedient servant.

WM. M. EVARTS.

The Hon. JOHN SHERMAN,
Secretary of the Treasury.

IMPERIAL GERMAN LEGATION,
Washington, January 25, 1879.

SIR: Between the year 1862 and the years 1872 and 1875, respectively, the United States collected from the North German Lloyd of Bremen \$130,785 tonnage taxes, and from the Hamburg American Packet Company of Hamburg \$130,119 tonnage taxes.

On the 19th of June last Congress passed an act which provided for the refunding of these taxes.

The two companies supposed that under the provisions of that act they would be paid not only the principal sums, but, in addition thereto, the interest thereon at the rate of 6 per cent. per annum. But the accounting officers of the United States Treasury held that, under a strict construction of the limitations of the act, the claim for interest could not be paid.

Now the agents of both German companies have directed to me an application, in order to recommend this question to your kind consideration. I therefore take the liberty to transmit herewith that application, and to beg you, respectfully, that you may kindly examine the case, and if you recognize the opinion of the said agents as right and well founded, to cause the payment of the interest.

I have the honor to inclose herewith, also, two memorandums about

the taxes paid by the companies] and two notes acknowledging the receipt of the principal sums.

Accept, sir, a renewed assurance of my highest consideration,
SCHLÖZER.

Hon. WILLIAM M. EVARTS,

Secretary of State of the United States, Washington.

NEW YORK, *January 21, 1879.*

SIR: As agents of the North German Lloyd of Bremen, and the Hamburg American Packet Company of Hamburg, we respectfully beg leave to ask your attention and consideration of the following interest account, which constitutes, in our judgment, a valid claim in favor of our principals against the United States.

You are acquainted with the circumstances of the collection by the United States from our companies, respectively, of the tax known as tonnage tax, which was exacted in violation of treaty stipulations and statutes of the United States between the year 1862 and the year 1875.

These taxes were collected at various times and in various sums during the years mentioned, and amounted in the aggregate to \$130,785.64 from the North German Lloyd, and \$130,119.80 from the Hamburg American Packet Company.

Having failed to collect these principal sums on our respective applications to the Treasury Department of the United States, because no protest had been made at the time of said payments, and the Attorney-General having rendered an opinion that the exaction of such moneys by the United States was in contravention of its treaty provisions, Congress passed the act of June 19, 1878, which provided for the refunding of the taxes thus illegally exacted from our companies.

We supposed that under the provisions of that act we would be allowed and paid not only the principal sums, but, in addition thereto, the interest thereon at the rate of 6 per cent. per annum. Having filed in July last our respective applications for the refund of the principal sums, with interest thereon, as above stated, it was held by the accounting officers of the United States Government that under a strict and technical construction of the phraseology and limitations of the act of Congress referred to our claims for *interest* could not be paid, and the principal alone was refunded.

We respectively accepted the payment so made as payment of principal, and filed in each case a written protest as to the non-allowance of the amount claimed to be due us as interest, which protests are now on file in the United States Treasury Department.

We are informed that in like cases, wherein citizens of the United States have been claimants against other countries, the United States have invariably demanded principal and interest, in conformity with well-established principles governing the settlement of claims arising between two governments. We have reason, also, to believe that the honorable committees of Congress who had charge of the subject supposed as well that under the act in question interest would be paid.

As the Congress has recognized the validity of our respective claims by making provisions for a refund of the taxes so illegally assessed and collected of our companies, and inasmuch as the United States has had uninterrupted use of such moneys from the date of the unwarranted exaction, we feel justified in presenting the subject for your consideration and in respectfully requesting you to bring our claim for such interest to the notice of the honorable the Secretary of State, with such recommendation as you may see fit to bestow upon it.

We beg leave to refer you for further explanation, particularly concerning all legal points involved, to Mr. J. H. Flagg and Messrs. R. G. & E. C. Ingersoll, of your city, who are acting as our attorneys in the matter.

We are, with high regard, sir, your very obedient servants,

OELRICHS & CO.,

Agents of North German Lloyd.

KUNHARD & CO.,

Agents of Hamburg American Packet Company.

His Excellency K. VON SCHLÖZER, Esq.,

Minister Plenipotentiary, &c., for Germany.

4 TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES.

Memorandum of interest on tonnage-duties paid by the steamships of the North German Lloyd of Bremen.

STEAMSHIP NEW YORK.

Date of payment.	Amount paid.	Interest at 6 per cent. up to August 8, 1878.
January 7, 1863	\$236 60	\$221 26
March 5, 1863	236 60	218 97
April 29, 1863	236 60	216 84
September 2, 1863	236 60	211 46
October 28, 1863	236 60	209 29
July 8, 1863	239 30	216 30
January 13, 1864	236 60	206 30
July 5, 1864	236 60	199 53
August 29, 1864	236 60	197 61
October 25, 1864	236 60	195 21
January 3, 1865	236 60	192 54
March 1, 1865	236 60	190 26
April 13, 1865	709 80	566 61
June 5, 1865	709 80	560 46
July 31, 1865	758 40	592 25
September 27, 1865	758 40	585 05
November 21, 1865	758 40	578 10
February 1, 1866	758 40	569 38
March 13, 1866	758 40	564 07
May 7, 1866	758 40	557 26
June 25, 1866	758 40	551 19
August 14, 1866	758 40	545 00
October 5, 1866	758 40	538 56
November 13, 1866	758 40	532 37
March 25, 1867	758 40	517 08
May 7, 1868	758 40	464 63
May 13, 1869	758 40	420 06
June 30, 1870	758 40	368 64
June 30, 1871	878 40	374 32
July 24, 1872	878 40	318 13
Total	16,639 90	11,678 73

STEAMSHIP BREMEN.

April 15, 1863	\$239 80	\$219 60
December 11, 1863	239 80	209 76
June 23, 1863	239 30	216 89
August 18, 1863	236 60	212 01
October 14, 1863	236 60	209 80
March 1, 1864	239 80	207 01
April 28, 1864	239 80	204 74
June 8, 1864	239 80	203 15
August 3, 1864	239 80	200 96
September 30, 1864	239 80	198 69
November 25, 1864	239 80	196 46
April 26, 1865	719 40	573 04
June 19, 1865	719 40	566 69
August 14, 1865	765 30	595 94
October 10, 1865	765 30	588 80
December 8, 1865	765 30	581 27
February 15, 1866	765 30	572 86
March 28, 1866	765 30	567 38
May 22, 1866	765 30	560 49
July 2, 1866	765 30	555 39
August 22, 1866	765 30	549 01
October 9, 1866	765 30	543 02
November 20, 1866	765 30	537 80
January 16, 1867	765 30	530 66
April 22, 1867	765 30	518 41
May 25, 1868	765 30	468 31
June 10, 1869	765 30	420 50
July 7, 1870	765 30	371 15
July 28, 1871	878 40	370 26
September 3, 1874	878 40	312 44
Total	17,306 00	12,062 49

Memorandum of interest on tonnage-duties, &c.—Continued.

STEAMSHIP HANSA.

Date of payment.	Amount paid.	Interest at 6 per cent. up to August 8, 1878.
February 9, 1863.....	\$288 20	\$267 79
April 1, 1863.....	288 20	265 30
November 14, 1863.....	288 20	254 59
May 26, 1863.....	288 30	262 66
July 20, 1863.....	288 30	260 06
September 15, 1863.....	288 30	257 42
March 15, 1864.....	288 20	248 78
May 10, 1864.....	288 20	246 14
June 24, 1864.....	288 20	244 03
August 16, 1864.....	288 20	241 55
October 10, 1864.....	288 20	238 94
December 9, 1864.....	288 20	236 11
March 14, 1865.....	288 20	231 55
May 22, 1865.....	864 90	684 86
July 17, 1865.....	872 70	683 21
August 28, 1865.....	872 70	677 25
October 27, 1865.....	872 70	668 68
January 22, 1866.....	872 70	656 33
April 10, 1866.....	872 70	644 99
June 18, 1866.....	872 70	635 11
July 30, 1866.....	872 70	629 00
September 27, 1866.....	872 70	620 72
November 6, 1866.....	872 70	615 02
January 2, 1867.....	872 70	606 91
April 9, 1867.....	872 70	592 82
May 18, 1868.....	872 70	534 84
May 24, 1869.....	872 70	481 64
June 23, 1870.....	872 70	425 10
July 17, 1871.....	997 50	422 23
August 14, 1872.....	997 50	357 92
Total.....	18,824 60	13,191 55

STEAMSHIP AMERICA.

June 8, 1863.....	\$250 90	\$227 50
August 3, 1863.....	250 90	225 21
September 28, 1863.....	250 90	222 92
November 23, 1863.....	250 90	220 21
February 3, 1864.....	250 90	217 71
March 28, 1864.....	250 90	215 42
May 23, 1864.....	250 90	213 13
July 18, 1864.....	250 90	210 83
September 13, 1864.....	250 90	208 54
November 7, 1864.....	250 90	206 29
January 30, 1865.....	250 90	202 83
March 27, 1865.....	250 90	200 46
May 8, 1865.....	752 70	597 84
July 3, 1865.....	752 70	590 89
September 11, 1865.....	784 20	607 21
November 9, 1865.....	784 20	599 63
December 19, 1865.....	784 20	594 40
April 24, 1866.....	782 20	578 07
May 26, 1866.....	784 20	573 89
July 16, 1866.....	784 20	567 36
August 27, 1866.....	784 20	562 00
October 15, 1866.....	784 20	555 72
December 3, 1866.....	784 20	549 45
March 11, 1867.....	784 20	536 65
June 1, 1868.....	784 20	479 16
April 16, 1869.....	784 20	439 00
April 25, 1870.....	784 20	389 78
October 17, 1871.....	892 50	364 38
December 4, 1872.....	892 50	303 87
Total.....	16,495 80	11,460 35

6 TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES

Memorandum of interest on tonnage-duties, &c.—Continued.

STEAMSHIP HERMANN!

Date of payment.	Amount paid.	Interest at 6 per cent. up to August 8, 1878.
January 4, 1866	\$832 20	\$628 71
February 27, 1866	832 20	621 37
April 30, 1866	832 20	612 63
June 4, 1866	832 20	607 92
July 23, 1866	832 20	601 12
September 10, 1866	832 20	594 60
October 22, 1866	832 20	588 78
February 15, 1867	832 20	573 11
April 1, 1867	832 20	566 73
April 27, 1868	832 20	513 21
May 3, 1869	832 20	462 45
May 26, 1870	832 20	409 34
June 19, 1871	936 00	400 76
July 29, 1872	936 00	338 36
Total	11,858 40	7,519 09

STEAMSHIP UNION.

January 25, 1867	\$861 00	\$595 96
March 16, 1867	861 00	588 64
March 28, 1868	861 00	535 26
May 8, 1869	861 00	477 85
May 28, 1870	861 00	423 32
Total	4,305 00	2,621 03

STEAMSHIP WESER.

June 17, 1867	\$861 30	\$575 58
July 25, 1868	861 30	518 47
July 10, 1869	861 30	468 96
July 16, 1870	861 30	416 44
August 19, 1871	975 60	407 71
August 31, 1872	975 60	347 26
Total	5,296 40	2,734 42

STEAMSHIP DEUTSCHLAND.

December 20, 1866	\$864 30	\$602 93
February 25, 1867	864 30	593 71
April 15, 1867	864 30	586 51
May 11, 1868	864 30	530 93
May 15, 1869	864 30	478 51
June 13, 1870	864 30	422 64
July 24, 1871	975 60	411 77
August 3, 1872	975 60	351 81
October 29, 1866	861 30	608 30
Total	7,998 30	4,587 11

STEAMSHIP MAIN.

December 14, 1868	\$905 40	\$523 84
December 31, 1869	905 40	467 13
January 30, 1871	1,002 60	452 23
February 19, 1872	1,002 60	388 94
Total	3,816 00	1,832 14

TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES. 7

Memorandum of interest on tonnage-duties, &c.—Continued.

STEAMSHIP RHEIN.

Date of payment.	Amount paid.	Interest at 6 per cent. up to August 8, 1878.
October 17, 1868	\$905 70	\$532 59
October 22, 1869	905 70	477 54
October 22, 1870	905 70	423 24
December 4, 1871	1,002 60	401 30
December 31, 1872	1,002 60	336 84
Total	4,722 30	2,171 51

STEAMSHIP DONAU.

February 1, 1869	\$905 40	\$516 91
February 15, 1870	905 40	460 49
March 20, 1871	1,002 60	443 89
April 8, 1872	1,002 60	380 76
Total	3,816 00	1,802 05

STEAMSHIP STRASSBURG.

September 19, 1872	\$921 30	\$325 30
Total	921 30	325 30

STEAMSHIP BALTIMORE.

March 31, 1868	\$690 60	\$428 72
April 26, 1869	690 60	384 33
May 7, 1870	690 60	341 67
May 15, 1871	690 60	299 35
August 19, 1872	690 60	247 14
Total	3,453 00	1,701 21

STEAMSHIP BERLIN.

April 22, 1868	\$675 30	\$416 93
May 8, 1869	675 30	374 63
May 23, 1870	675 30	332 44
June 26, 1871	675 30	288 23
July 8, 1872	675 30	246 38
Total	3,376 50	1,658 61

STEAMSHIP OHIO.

March 27, 1869	\$716 40	\$402 27
April 22, 1870	716 40	356 33
April 26, 1871	716 40	312 89
June 24, 1872	716 40	263 02
Total	2,865 60	1,334 51

8 TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES.

Memorandum of interest on tonnage-duties, &c.—Continued.

STEAMSHIP LEIPZIG.

Date of payment.	Amount paid.	Interest at 6 per cent. up to August 8, 1878.
May 24, 1869	\$692 40	\$382 21
June 3, 1870	700 50	343 58
June 7, 1871	700 50	301 12
July 20, 1872	700 50	254 10
Total	2,793 90	1,281 01
Interest total		5,975 34

STEAMSHIP FRANKFURT.

October 19, 1869	\$775 25	\$409 33
November 15, 1870	775 20	359 47
January 9, 1872	775 24	306 00
Total	2,325 69	1,074 80

STEAMSHIP HANNOVER.

November 16, 1869	\$775 25	\$405 84
January 11, 1871	775 25	352 24
March 21, 1872	775 25	296 70
Total	2,325 75	1,054 78

STEAMSHIP KÖLN.

February 15, 1871	\$774 60	\$347 40
February 27, 1872	774 60	299 41
Total	1,549 20	646 81
Interest total		2,776 39

RECAPITULATION.

NEW YORK LINE.

Steamship New York	\$11,678 73	
Steamship Bremen	12,062 49	
Steamship Hansa	13,191 55	
Steamship America	11,460 35	
Steamship Hermann	7,519 09	
Steamship Union	2,621 03	
Steamship Weser	2,734 42	
Steamship Deutschland	4,587 11	
Steamship Main	1,832 14	
Steamship Rhein	2,171 51	
Steamship Donau	1,802 05	
Steamship Strassburg	325 30	
		\$71,985 77

BALTIMORE LINE.

Steamship Baltimore	1,701 21	
Steamship Berlin	1,658 61	
Steamship Ohio	1,334 51	
Steamship Leipzig	1,281 01	
		5,975 34

TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES. 9

NEW ORLEANS LINE.

Steamship Frankfurt	\$1,074 80
Steamship Hannover	1,054 78
Steamship Köln	646 81
	<u>\$2,776 39</u>
Grand total of interest	80,737 50

Interest on tonnage-dues paid by Kunhardt & Co. on steamers of the Hamburg-American Packet Company.

Steamer.	Amount.	Interest from July 1 to August 15, 1878.	
		Days.	Amount.
Hammonia	\$8,929 30	45	\$66 05
Teutonia	12,492 70	45	92 41
Saxonia	15,737 50	45	116 41
Bavaria	12,594 60	45	93 17
Borussia	9,922 90	45	73 40
Germania	15,976 30	45	118 18
Allemania	12,780 00	45	94 54
Cimbria	7,643 70	45	56 56
Holsatia	6,908 10	45	51 10
Westphalia	6,924 90	45	51 23
Silesia	6,012 60	45	44 48
Thuringia	5,238 00	45	38 75
Vandalia	1,699 20	45	12 55
Frisia	3,103 20	45	22 95
Pommerania	2,029 20	45	15 01
Suevia	1,088 10	45	8 05
Gellert	1,039 50	45	7 69
Total	130,119 80	962 53

Interest on tonnage-dues paid by Kunhardt & Co. on steamers of the Hamburg-American Packet Company.

Date of payment.	Steamer.	Amount.	Interest to July 1, 1878.		
			Years.	Days.	Amount.
1863.					
Jan. 5	Hammonia	\$198 70	15	176	\$184 58
17	Teutonia	195 90	15	104	181 58
27	Saxonia	229 40	15	154	212 27
Feb. 16	Bavaria	207 40	15	134	191 23
26	Borussia	198 70	15	124	182 88
Mar. 16	Teutonia	195 90	15	106	179 73
26	Saxonia	229 40	15	96	210 08
Apr. 11	Bavaria	207 40	15	80	189 39
22	Hammonia	198 70	15	69	181 09
May 6	Teutonia	195 90	15	55	178 09
22	Borussia	198 70	15	39	180 11
June 8	Hammonia	198 70	15	22	179 56
23	Teutonia	195 80	15	7	176 45
July 6	Bavaria	207 40	14	359	186 46
15	Borussia	198 70	14	350	178 34
28	Hammonia	198 70	14	337	177 92
Aug. 11	Saxonia	229 40	14	323	204 88
27	Teutonia	195 80	14	307	174 35
Sept. 7	Germania	255 20	14	296	226 79
25	Bavaria	207 40	14	278	183 68
Oct. 6	Saxonia	229 40	14	267	202 77
24	Hammonia	198 70	14	249	175 05
Nov. 2	Germania	255 20	14	240	224 43
21	Teutonia	195 90	14	221	171 67
Dec. 7	Saxonia	229 40	14	205	200 42
21	Bavaria	207 40	14	191	180 73
29	Hammonia	198 70	14	183	172 88

10 TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES.

Interest on tonnage-dues paid by Kunhardt & Co., &c.—Continued.

Date of payment.	Steamer.	Amount.	* Interest to July 1, 1878.		
			Years.	Days.	Amount.
1864.					
Jan. 18	Teutonia	\$195 90	14	163	\$169 80
29	Germania	255 20	14	152	220 75
Feb. 25	Hammonia	198 70	14	125	170 99
Mar. 9	Bavaria	207 40	14	113	178 06
24	Germania	255 20	14	98	218 48
Apr. 5	Teutonia	195 90	14	86	167 33
19	Saxonia	229 40	14	72	195 49
May 6	Bavaria	207 40	14	55	176 09
19	Germania	255 20	14	42	216 13
June 1	Teutonia	195 90	14	29	165 49
14	Saxon a	229 40	14	16	193 29
July 1	Bavaria	207 40	14	174 22
10	Germania	255 20	13	355	213 94
27	Borussia	198 70	13	338	166 03
Aug. 8	Saxonia	229 40	13	326	191 23
23	Teutonia	195 90	13	311	162 83
Sept. 5	Germania	255 20	13	298	211 57
22	Borussia	198 70	13	281	164 17
Oct. 3	Saxonia	229 40	13	270	189 11
19	Teutonia	195 90	13	254	160 98
Nov. 1	Germania	255 20	13	241	209 17
23	Borussia	198 70	13	220	162 15
Dec. 7	Bavaria	207 40	13	205	168 75
29	Saxonia	229 40	13	183	185 83
1865.					
Jan. 30	Borussia	213 30	13	151	171 66
Feb. 20	Saxonia	229 40	13	130	183 83
Mar. 22	Borussia	198 70	13	100	158 25
Apr. 6	Teutonia	608 10	13	85	482 81
19	Germania	815 70	13	72	645 90
May 2	Bavaria	670 50	13	59	529 49
15	Saxonia	777 30	13	46	612 17
June 2	Teutonia	608 10	13	28	477 12
12	Germania	815 70	13	18	638 66
19	Bavaria	670 50	13	11	524 20
27	Borussia	639 90	13	3	499 43
July 10	Saxonia	777 30	12	355	605 01
27	Teutonia	608 40	12	338	471 85
31	Bavaria	670 50	12	334	519 57
Aug. 7	Germania	815 70	12	327	631 16
22	Borussia	639 90	12	312	493 55
Sept. 4	Saxonia	777 30	12	299	597 86
11	Teutonia	608 10	12	292	467 01
20	Germania	815 70	12	283	625 26
28	Bavaria	670 50	12	275	513 07
Oct. 2	Allemanuia	786 00	12	271	600 93
20	Borussia	639 90	12	253	487 34
26	Teutonia	608 10	12	247	462 52
Nov. 1	Saxonia	777 30	12	241	590 45
6	Germania	815 70	12	236	618 96
16	Bavaria	670 50	12	226	507 67
29	Allemania	786 00	12	213	593 44
Dec. 12	Teutonia	608 10	12	200	457 82
28	Saxonia	777 30	12	184	583 17
1866.					
Jan. 16	Borussia	639 90	12	165	478 09
Jan. 26	Germania	815 70	12	155	608 08
Feb. 8	Bavaria	670 50	12	142	498 40
21	Allemanuia	786 00	12	129	582 59
Mar. 8	Borussia	639 90	12	114	472 73
19	Germania	815 70	12	103	601 12
Apr. 5	Bavaria	670 50	12	86	492 24
16	Saxonia	777 30	12	75	569 24
23	Teutonia	608 10	12	68	444 62
30	Allemanuia	786 00	12	61	573 80
May 7	Borussia	639 90	12	54	466 42
14	Germania	815 70	12	47	593 61
22	Bavaria	670 50	12	39	487 06
26	Saxonia	777 30	12	35	564 12
June 4	Teutonia	608 10	12	26	440 42
11	Allemanuia	786 00	12	19	568 37
18	Borussia	639 90	12	12	462 00
25	Germania	815 70	12	5	587 97
July 2	Bavaria	670 50	11	363	482 54
9	Saxonia	777 30	11	356	558 50
17	Teutonia	608 10	11	348	436 13
21	Allemanuia	786 00	11	344	563 20
30	Borussia	639 90	11	335	457 57

TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES. 11

Interest on tonnage-dues paid by Kunhardt & Co., &c.—Continued.

Date of payment.	Steamer.	Amount.	Interest to July 1, 1878.		
			Years.	Days.	Amount.
1866.					
Aug. 6	Germania	\$815 70	11	328	\$582 34
20	Bavaria	670 50	11	314	477 14
21	Saxonia	777 30	11	313	553 01
28	Teutonia	608 10	11	306	431 94
Sept. 3	Allemannia	786 00	11	300	557 52
22	Borussia	639 90	11	281	451 89
Oct. 5	Saxonia	777 30	11	268	547 26
10	Teutonia	608 10	11	263	427 64
15	Bavaria	670 50	11	258	470 96
29	Allemannia	786 00	11	244	550 28
Nov. 7	Borussia	639 90	11	235	447 05
12	Saxonia	777 30	11	230	542 41
22	Teutonia	608 10	11	220	423 34
26	Germania	815 70	11	216	567 33
Dec. 13	Bavaria	670 50	11	199	464 47
26	Allemannia	786 00	11	186	542 79
1867.					
Jan. 12	Saxonia	777 30	11	169	534 59
23	Germania	815 70	11	158	559 55
Feb. 21	Allemannia	786 00	11	129	535 42
Mar. 8	Teutonia	608 10	11	114	412 75
15	Hammonia	889 20	11	107	602 51
Apr. 1	Saxonia	777 30	11	90	524 51
6	Germania	815 70	11	85	549 76
16	Allemannia	786 00	11	75	528 46
24	Borussia	639 90	11	67	429 38
29	Cimbria	889 20	11	62	597 10
May 31	Bavaria	670 50	11	30	445 85
1868.					
Apr. 9	Saxonia	777 30	10	82	476 85
15	Allemannia	889 20	10	76	544 63
27	Teutonia	608 10	10	64	371 25
May 2	Germania	815 70	10	59	497 32
7	Allemannia	786 00	10	54	478 58
12	Cimbria	889 20	10	49	540 67
June 2	Borussia	639 90	10	28	386 88
22	Holsatia	907 80	10	8	545 87
24	Bavaria	670 50	10	6	402 95
Sept. 28	Westphalia	916 20	9	275	536 17
1869.					
May 19	Hammonia	889 20	9	42	486 31
28	Allemannia	786 00	9	33	428 70
June 5	Saxonia	777 30	9	25	422 94
9	Germania	815 70	9	21	443 30
14	Teutonia	608 10	9	16	329 97
15	Cimbria	889 20	9	15	482 36
28	Bavaria	670 50	9	2	362 30
July 6	Silesia	920 10	8	359	495 95
20	Holsatia	907 80	8	345	487 22
Sept. 29	Westphalia	916 20	8	274	481 05
1870.					
May 19	Borussia	639 90	8	42	311 56
June 14	Teutonia	608 10	8	16	293 48
15	Cimbria	889 20	8	15	429 02
23	Hammonia	889 20	8	7	427 84
30	Allemannia	786 00	8	377 28
July 13	Silesia	920 10	7	352	439 68
Nov. 9	Thuringia	1, 047 60	7	233	480 11
23	Westphalia	1, 018 50	7	219	464 43
1871.					
Jan. 30	Holsatia	1, 018 50	7	151	453 05
Apr. 11	Cimbria	105 90	7	80	45 87
May 8	Silesia	98 40	7	53	42 16
18	Germania	849 60	7	43	362 84
July 3	Cimbria	995 10	6	362	417 45
15	Vandalia	849 60	6	350	354 74
18	Hammonia	995 40	6	347	415 12
Aug. 17	Allemannia	888 00	6	317	365 96
22	Silesia	1, 018 50	6	312	418 89
Sept. 25	Saxonia	777 30	6	278	315 35
Dec. 1	Westphalia	1, 018 50	6	211	401 99
14	Thuringia	1, 047 60	6	198	411 23
1872.					
Mar. 15	Holsatia	1, 018 50	6	107	384 57
June 8	Germania	849 60	6	22	308 92
Aug. 8	Hammonia	995 40	5	326	351 94
14	Cimbria	995 10	5	320	350 86
24	Vandalia	849 60	5	310	298 18

12 TONNAGE-DUES PAID BY CERTAIN STEAMSHIP COMPANIES.

Interest on tonnage-dues paid by Kunhardt & Co., &c.—Continued.

Date of payment.	Steamer.	Amount.	Interest to July 1, 1878.		
			Years.	Days.	Amount.
1872.					
Aug. 28	Silesia	\$1, 018 50	5	306	\$356 79
Sept. 5	Frisia	1, 034 40	5	298	360 99
Oct. 21	Allemannia	888 00	5	252	303 19
Dec. 12	Westphalia	1, 018 50	5	200	339 03
Dec. 28	Thuringia	1, 047 60	5	184	345 97
1873.					
Apr. 9	Holsatia	1, 018 50	5	82	319 29
Aug. 15	Hammonia	995 40	4	319	291 09
Sept. 26	Cimbria	995 40	4	277	284 22
Oct. 8	Silesia	1, 018 50	4	265	288 79
Oct. 16	Frisia	1, 034 40	4	257	291 93
Oct. 22	Saxonia	777 30	4	251	218 62
Nov. 17	Bavaria	670 50	4	225	185 72
Dec. 19	Pommerania	1, 014 60	4	193	275 69
1874.					
Jan. 30	Westphalia	1, 018 50	4	151	269 72
Feb. 4	Thuringia	1, 047 60	4	146	276 57
Apr. 10	Holsatia	1, 018 50	4	80	257 83
Sept. 2	Hammonia	995 40	3	301	228 43
Oct. 3	Teutonia	608 10	3	300	139 45
Oct. 16	Cimbria	995 40	3	257	221 22
Oct. 22	Frisia	1, 034 40	3	251	228 87
Nov. 6	Sueria	1, 088 10	3	236	238 07
Nov. 27	Silesia	1, 018 50	3	215	219 32
1875.					
Jan. 7	Pommerania	1, 014 60	3	174	211 65
Apr. 1	Westphalia	1, 018 50	3	90	198 40
Apr. 28	Holsatia	1, 018 50	3	63	193 88
May 26	Thuringia	1, 047 60	3	35	194 60
June 9	Gellert	1, 039 50	3	21	190 70
	Total	130, 119 80			75, 069 27

DEPARTMENT OF JUSTICE, Washington, July 19, 1878.

SIR: In addition to questions submitted relating to claims by citizens of the Hanseatic Republics and subjects of Norway and Sweden for repayment of tonnage-tax under the act of June 19, 1878, your letter of the 15th instant inquires whether, by virtue of the stipulations of the treaties upon which the claims in question were based, claims for interest on the sums exacted as tonnage-tax in contravention of treaty provisions from steamers of the Norse American Line and of the North German Lloyds Line should be paid by the United States, and, if such claims for interest are valid and payable, whether the Secretary of the Treasury is authorized under the provisions of the act of June 19, 1878, to refund interest on the amounts of tonnage-tax so exacted by the United States in contravention of treaty stipulations of the steamers of the lines mentioned.

Provision for payment of these claims is specific, namely, section 3012 of the Revised Statutes. The question whether interest is payable upon these claims is involved in the question whether such would be the usual course of administration under that section. I understand that interest is not payable, according to the ordinary course of administration, upon the refunding of duties by authority of that section, which have been improperly collected. This seems to be a correct construction of the statute as a matter of law. And it being the only practical question involved in the letter, I respectfully reply that the Secretary of the Treasury is not authorized to refund interest on amounts of tonnage-tax exacted by the United States in contravention of treaty stipulations.

Whether or not interest should be allowed as a matter of international justice and propriety upon these claims is not a question upon which it is necessary for me to express any opinion. If such claim exists, it must be made to Congress. The only inquiry I have to answer is purely a domestic one, namely, as to the administration of the law as it at present exists.

Very respectfully, your obedient servant,

CHAS. DEVENS,
Attorney-General.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

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